Having regard to the Treaty on the Functioning of the European Union,


Whereas:

(1) Commission Implementing Decision C(2018) 5074 of 31.07.2018 adopting a Multi-country Action Programme for the year 2018 includes in its Annex an Action 3 (EU support to improving education and skills capabilities in the Western Balkans and Turkey) to be carried out, under direct management, by the Directorate General for Education, Youth, Sport and Culture (hereinafter referred to as 'DG EAC'), in particular via a call for proposals concerning "VET mobility scheme" (EUR 2 000 000).


(3) In accordance with Article 181(3) of Regulation (EU, Euratom) No 1046/2018, the use of lump sums, unit costs or flat-rate financing can be authorised by a decision of the authorising officer responsible, acting in accordance with the internal rules of the Union institution concerned.

(4) In accordance with Article 181(4) of Regulation (EU, Euratom) No 1046/2018, this authorisation should contain a justification concerning the appropriateness of such forms of financing with regard to the nature of the supported actions or work programmes, as well as to the risks of irregularities and fraud and costs of control, an identification of the costs or categories of costs covered by lump sums, unit costs or flat-rate financing, which shall be considered eligible in accordance with points (c), (e) and (f) of Article 186(3) and Article 186(4), and which shall exclude ineligible costs under the applicable Union rules, a description of the methods for determining lump sums, unit costs or flat-rate financing, where possible, the essential conditions triggering the payment and a justification on why an output based and/or result based approach is not possible or appropriate.

(5) Article 24(3) of Comission Decision C(2018) 5120 on the Internal Rules on the implementation of the general budget of the European Union (European Commission section) for the attention of the Commission departments establishes the rules to be followed when authorising the use of financing not linked to costs or lump sums, unit costs or flat-rate financing.

(6) In order to simplify the implementation of the Action 3 (EU support to improving education and skills capabilities in the Western Balkans and Turkey) of the Annex to Commission Implementing Decision C(2018) 5074 and of component 3 (AU-EU

\(^{1}\) OJ L 193, 30.7.2018, p.1
Skills for Youth Employability Programme) of Annex 4 to Commission Implementing Decision C(2018) 7378, it is necessary to authorise the use of lump sums, unit costs and flat-rate financing.

THE FOLLOWING HAS BEEN DECIDED:

*Sole Article*

The use of lump sums, unit costs or flat-rate financing is authorised for the implementation of Action 3 of the Annex to Commission Implementing Decision C(2018) 5074 and of component 3 of Annex 4 to Commission Implementing Decision C(2018) 7378., for the reasons and under the conditions set out in the Annex to this Decision.

Done at Brussels,

The Authorising Officer Responsible

*Themis CHRISTOPHIDOU*